

The following taxes are NOT administered by the Department of Revenue.

LOCAL SALES TAX

Municipalities, school boards, or other local tax authorities impose sales taxes. Food, drugs, wheelchairs, and prosthetic devices are taxed locally. For more information on local sales tax, contact parish or local governing authorities.

AD VALOREM TAXES

Louisiana homeowners receive a homestead exemption in the amount of \$7,500. This exemption is applied against the assessed value of the home, which is equal to 10 percent of the fair market value. Therefore, only homes with a market value over \$75,000 would be subject to parish (county) property tax. However, the exemption does not generally apply to municipal taxes. Property taxes are collected at the local level. For more information, contact the Louisiana Tax Commission, P.O. Box 66788, Baton Rouge, LA 70896, or call 225-925-7830.

HUNTING AND FISHING LICENSES

A Louisiana fresh-water fishing license for residents is \$5.50 per year, with an additional \$5.50 for salt-water fishing. A hunting license for residents for small game is \$10.50 with an additional \$10.50 for big game. For more information, contact the Department of Wildlife and Fisheries, P.O. Box 98000, Baton Rouge, LA 70898-9000, or call 225-765-2887 or 1-800-442-2511.

VEHICLE LICENSE PLATE, DRIVER'S LICENSE, AND VEHICLE REGISTRATION

The minimum fee for automobile license plates is \$20 for two years and increases based on the value of the vehicle. The driver's license fee is \$18 for four years. Vehicle registration fees are \$18.50 for title and \$5 for recording mortgage. There is also a \$5.50 handling charge on many transactions. For more information, contact the Department of Public Safety and Corrections, Office of Motor Vehicles, P.O. Box 64886, Baton Rouge, LA 70896-4886, or call 225-925-6146.

Additional copies of this brochure are available from:

Policy Services Division
Department of Revenue
P.O. Box 201
Baton Rouge, LA 70821-0201
225-219-2780

Tax Facts

LOUISIANA

The mission of the Louisiana Department of Revenue is to administer applicable laws and collect revenues to fund state services and programs.

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Louisiana Tax Facts

This brochure provides general information about taxes that may affect you as a resident of Louisiana. If you have specific questions about taxes administered by the Department of Revenue, you may call any of the offices listed below.

BATON ROUGE – MAIN OFFICE 617 NORTH THIRD STREET

Central Registration	225-219-7318
Collection	225-219-7448
Income Refund Status	225-922-3270
(Toll Free)	888-829-3071
Severance Tax	225-219-2500
Taxpayer Services	225-219-7318
Corporation Income and Franchise Taxes	225-219-0067
Excise Tax	225-219-7656
Inheritance and Gift Taxes	225-219-0067
Personal Income Tax	225-219-0102
Sales Tax	225-219-7356
Withholding	225-219-0102
Tax Forms	225-219-2113
TDD Number	225-219-2114

REGIONAL OFFICES

Alexandria	900 Murray Street Room B-100	318-487-5333
Baton Rouge	8549 United Plaza Suite 200	225-922-2300
Lafayette	825 Kaliste Saloom Rd. Brandywine III, Ste. 150	337-262-5455
Lake Charles	One Lakeshore Drive Suite 1550	337-491-2504
Monroe	122 St. John Street Room 105	318-362-3151
New Orleans	1555 Poydras Street Suite 900	504-568-5233
Shreveport	1525 Fairfield Avenue	318-676-7505
Thibodaux	1418 Tiger Drive	985-447-0976

The following taxes are administered by the Department of Revenue.

GASOLINE TAX

Gasoline and diesel fuel are taxed at the rate of \$.20 per gallon. A portion of the tax collected is dedicated to the Transportation Trust Fund for the upkeep of state highways.

GIFT TAX

Donors are taxed on gifts exceeding \$10,000 to each donee annually. In addition, there is a specific lifetime exemption of 30,000 for each donor. For gifts after December 31, 2001, the annual exclusion amount shall equal the amount allowed by the Internal Revenue Service.

INCOME TAX

Tables are provided to determine Louisiana income tax using Federal Adjusted Gross Income less federal income tax. Individuals filing as single, married filing separately, or as head of household are taxed at the following rates: two percent of the first \$12,500, four percent of the next \$12,500, and six percent of taxable income over \$50,000. Married persons filing a joint return and qualifying widow(er) are taxed at the following rates: two percent of the first \$25,000, four percent of the next \$25,000, and six percent of taxable income over \$150,000. A combined personal exemption and standard deduction is provided in the tables as follows: single, \$4,500; married filing separately, \$4,500; married filing jointly, \$9,000; qualifying widow(er), \$9,000; and head of household, \$9,000. A dependency deduction of \$1,000 is allowed for each dependent, each taxpayer and/or spouse who is 65 years of age, and for each taxpayer and/or spouse who is blind.

Taxpayers who are 65 or over are allowed to exempt up to \$6,000 (\$12,000 if both taxpayer and spouse are 65 or over) of pension and annuity income that is included in the Federal Adjusted Gross Income and taxable to Louisiana. Benefits received from certain Louisiana retirement systems may be exempt if specifically stated in the law that established the system. Federal retirement benefits (both military and nonmilitary) are also exempt from Louisiana income tax.

Louisiana allows a tax credit for each of the following: net income tax paid to another state by residents of Louisiana; \$100 credit for taxpayer, spouse, or dependent who is deaf, blind, mentally incapacitated, or has lost the use of a limb; and 10 percent of certain credits allowed on the federal return. Credits can also be claimed for participation in the family responsibility program, donation of computer equipment to educational institutions, investments in a Louisiana capital company, donations to Dedicated Research Investment Funds, educational training programs, conversion of vehicles to alternative fuels, and others.

INHERITANCE TAX

Inheritances of a surviving spouse are totally exempt from the tax. Otherwise, inheritances are taxed on all amounts that exceed the following exemption per heir or legatee: Class A (lineal descendants and ascendants), \$25,000; Class B (collateral relationships such as brothers and sisters and their descendants), \$1,000; Class C (nonrelated), \$500. The tax rate for Class A is two percent of the first \$20,000 of taxable value and three percent of amounts over \$20,000 of taxable value. Class B is taxed at five percent of the first \$20,000 of taxable value and at seven percent of amounts over \$20,000 of taxable value. Class C is taxed at five percent of the first \$5,000 of taxable value and at 10 percent of amounts over \$5,000 of taxable value. For deaths occurring after June 30, 1998 and before July 1, 2001, the tax rates were reduced by eighteen percent; for deaths occurring after June 20, 2001, and before July 1, 2002, the tax rate shall be reduced by forty percent; for deaths occurring after June 30, 2002, and before July 1, 2003, the tax rates shall be reduced by sixty percent; for deaths occurring after July 30, 2003, and before July 1, 2004, the tax rates shall be reduced by eighty percent; and for deaths occurring after June 30, 2004, the tax shall not apply when judgment of possession is rendered or when the succession is judicially opened no later than the last day of the ninth month following the death of the decedent.

STATE SALES TAX

The Louisiana state sales tax is four percent. Food for home consumption and electricity, natural gas, and water for residential use are taxed at 2% from January 1, 2003, through June 30, 2003, and become fully exempt July 1, 2003. Prescription drugs are exempt from state sales tax. Electricity, natural gas, and water for non-residential use are taxed at 3.9% through June 30, 2003, and at 3.8% effective July 1, 2003.